

**Illinois Department of Revenue
Regulations**

Title 86 Part 105 Section 105.1010 Suspension

TITLE 86: REVENUE

**PART 105
ELECTRONIC FILING OF ILLINOIS INDIVIDUAL INCOME TAX RETURNS**

Section 105.1010 Suspension

The Department reserves the right to suspend the electronic filing privilege of any electronic filer who varies from the requirements, specifications, and procedures stated in this Part, or who does not consistently transmit error-free returns. When suspended, the electronic filer will be advised of the requirements for reinstatement into the program. The following conditions could lead to warning letters and/or suspension from the program. This list is not all-inclusive:

- a) Conviction of any criminal offense arising from a violation of the Illinois tax statutes or the revenue laws of the United States, or any offense involving dishonesty or breach of trust;
- b) Failure to file timely and accurate tax returns, both business and personal;
- c) Failure to pay personal or business tax liabilities;
- d) Assessment of penalties under any of the provisions of the Illinois Income Tax Act;
- e) Suspension/disbarment from practice before the IRS;
- f) Material misrepresentation on an application;
- g) Unacceptable format quality of individual transmissions;
- h) Unacceptable error rate;
- i) Violation of advertising standards;
- j) Unethical practices in return preparation;
- k) Untimely receipt, illegible, missing or inappropriate substitutes of Forms IL-8453 requested or received by the Department;
- l) Stockpiling returns prior to official acceptance into the program or at any time while participating in the program;
- m) Failure of transmitters to provide clients with acknowledgment files within 24 hours after receipt from the Department;
- n) Significant complaints about an electronic filer.

(Source: Amended at 24 Ill. Reg. 6582, effective April 10, 2000)